



# Bulletin

2016-06B

## **ABATEMENT, EXEMPTION AND DEFERRAL FORMS AND TAXPAYER FACT SHEETS**

TO: Assessors

FROM: Kathleen Colleary, Chief, Bureau of Municipal Finance Law

DATE: November 2016

SUBJECT: Revised Abatement, Exemption and Deferral Forms and Taxpayer Fact Sheets

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This *Bulletin* provides you with revised application forms approved by the Commissioner of Revenue under G.L. c. 58, § 3. These forms have been revised to reflect Municipal Modernization Act changes in (1) the due date for taxpayers to apply for personal, residential and small commercial exemptions, and senior and hardship deferrals; (2) the jurisdictional payment requirements for appeals to the Appellate Tax Board; (3) the due date for abatement applications by mortgagees. Taxpayers now have until April 1, or 3 months after actual tax bills are mailed if later, to apply for exemptions and deferrals and if their tax is over \$5,000 must pay all preliminary and actual tax installments timely to take an appeal. Regardless of the billing system used by the city or town, mortgagees may apply for abatement if the assessed owner did not apply in the last 10 days of the abatement period. These changes took effect on November 7, 2016. We have also updated the taxpayer guides for exemptions and deferrals to reflect these changes in law.

The new and revised forms (State Tax Forms) and taxpayer fact sheets can be found on our [website](#). The attached chart describes the revisions made. The revised forms are for use in any community beginning in FY2017. **If you continue to distribute or use existing versions until any existing supply is exhausted, you should take appropriate measures to ensure taxpayers are aware of these changes. If you do not make abatement, exemption and deferral applications available on your website, you may notify taxpayers that they can obtain the revised versions from our [website](#). However, they must also be advised to direct all questions about their eligibility for abatements, exemptions or deferrals and the completion of their applications to your office.**

As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. You may also adapt the format as needed to generate or provide the forms electronically. The size and spacing shown in the forms result from our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format, the primary consideration should be ease of use by taxpayers.

If your community has adopted the local option reducing to one year the five year residency requirement for veterans who were not domiciled in Massachusetts for at least six months before they entered the service, or for surviving spouses of servicemembers or national guard members, you may also adapt the forms you distribute to your taxpayers to reflect just the one year eligibility requirement. See [Bulletin 2011-10B](#).

If you have questions, please contact the Bureau of Municipal Finance Law legal staff at 617-626-2400.

## NOVEMBER 2016 FORM REVISIONS APPLICATIONS

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (All - Senior, Surviving Spouse or Minor, Veteran, Blind)	<a href="#">96</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"><li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li><li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li><li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li></ul>
Application for Statutory Exemption (Senior)	<a href="#">96-1</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"><li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li><li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li><li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li></ul>

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Surviving Spouse or Minor)	<a href="#">96-2</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Application for Statutory Exemption (Blind)	<a href="#">96-3</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Application for Statutory Exemption (Veteran)	<a href="#">96-4</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Veteran, Blind)	<a href="#">96-5</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Application for Statutory Exemption (Senior, Surviving Spouse or Minor)	<a href="#">96-6</a>	Taxpayer	Assessors	7/2015	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Application for Property Tax Deferral (Senior)	<a href="#">97</a>	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Financial Hardship: Activated Military – Age and Infirmary)	<a href="#">98</a>	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> </ul>
Application for Property Tax Deferral (Financial Hardship)	<a href="#">99</a>	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> </ul>
Application for Abatement of Real/Personal Property Tax	<a href="#">128</a>	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> <li>• <u>Taxpayer Information – Who May File an Application</u> - Amended to conform applicants to new terms used in Uniform Probate Code for those representing a person’s estate.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of last 10 days of abatement period for mortgagees to apply if assessed owner did not apply.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li> </ul>

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Small Commercial Exemption	<a href="#">128-5I</a>	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – When and Where Application Must be Filed</u> - Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> <li>• <u>Taxpayer Information – Payment of Tax</u> - Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Application for Community Preservation Act Exemption (Low Income Persons – Low or Moderate Income Seniors)	<a href="#">CP-4</a>	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> <li>• <u>1<sup>st</sup> Page Application Deadline</u> – Amended to state new deadline of April 1, or 3 months after tax bills are mailed.</li> </ul>

## NOVEMBER 2016 FORM REVISIONS DISPOSITION NOTICES

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Property Tax Abatement/Exemption Denial Notice	<a href="#">135/135E</a>	Assessors	Taxpayer	2/1999	<ul style="list-style-type: none"> <li>• Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Property Tax Abatement/Exemption Certificate	<a href="#">147/147E</a>	Assessors	Taxpayer	7/2009	<ul style="list-style-type: none"> <li>• Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>
Property Tax Deferral Certificate (Senior 41A)	<a href="#">97-3</a>	Assessors	Taxpayer	7/2009	<ul style="list-style-type: none"> <li>• Amended to state change in payment requirements to appeal assessors' action to Appellate Tax Board.</li> </ul>

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Property Tax Deferral Denial Notice (Senior 41A)	<a href="#">97-5</a>	Assessors	Taxpayer	N/A	<ul style="list-style-type: none"> <li>New</li> </ul>
Property Tax Hardship Exemption/Deferral Denial Notice (18/18A)	<a href="#">135-18/99-5</a>	Assessors	Taxpayer	N/A	<ul style="list-style-type: none"> <li>New</li> </ul>

## NOVEMBER 2016 FACT SHEET REVISIONS TAXPAYER GUIDES TO EXEMPTIONS AND DEFERRALS

FORM NAME	LAST REVISED	REVISIONS
<a href="#">Seniors, Surviving Spouses, Minor Children (of Deceased Parent)</a> , Clauses 17, 17C, 17C½, 17D	7/2015	<ul style="list-style-type: none"> <li><u>Applications</u> – Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li> <li><u>Appeal of Action of Assessors</u> – Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li> <li><u>Assessment and Exemption Calendar</u> - Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li> </ul>
<a href="#">Veterans</a> (Clauses 22, 22A, 22B, 22C, 22D, 22E, 22F)	7/2015	<ul style="list-style-type: none"> <li><u>Applications</u> – Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li> <li><u>Appeal of Action of Assessors</u> – Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li> <li><u>Assessment and Exemption Calendar</u> - Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li> </ul>
<a href="#">Legally Blind Persons</a> (Clauses 37, 37A)	7/2015	<ul style="list-style-type: none"> <li><u>Applications</u> – Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li> <li><u>Appeal of Action of Assessors</u> – Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li> <li><u>Assessment and Exemption Calendar</u> - Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li> </ul>

FORM NAME	LAST REVISED	REVISIONS
<a href="#">Seniors</a> (Clauses 41, 41B, 41C, 41C½)	7/2015	<ul style="list-style-type: none"><li>• <u>Applications</u> – Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li><li>• <u>Appeal of Action of Assessors</u> – Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li><li>• <u>Assessment and Exemption Calendar</u> - Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li></ul>
<a href="#">Senior Deferrals</a> (Clause 41A)	7/2015	<ul style="list-style-type: none"><li>• <u>Applications</u> – Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li><li>• <u>Appeal of Action of Assessors</u> – Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li><li>• <u>Assessment and Exemption Calendar</u> - Amended to state new deadline of April 1 or 3 months after tax bills are mailed if later.</li></ul>
<a href="#">Religious and Charitable Organizations</a> (Clauses 3, 10, 11)	1/2011	<ul style="list-style-type: none"><li>• <u>Appeal of Action of Assessors</u> – Amended to state change in payment requirements to appeal assessors’ action to Appellate Tax Board.</li></ul>